Form **2434-B** (Rev. October 2003)

Department of the Treasury -- Internal Revenue Service

Notice of Encumbrances Against or Interests in Property Offered for Sale

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (*Date*) March 9, 2007.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) TAXPAYER
Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Nominee Federal Tax Lien	\$138,296.10	05/01/2006	05/02/2006 Maricopa County	Internal Revenue Service; 210 East Earll Drive; Mail Stop 5023 PHX; Phoenix, AZ 85012	02/07/2007

^{*}There are no other known encumbrances other than the Nominee Federal Tax Lien*

Name	Steven Massel	Signature	Date
Title	Property Appraisal & Liquidation Sp		02/07/2007